

Be it enacted by the General Assembly of the State of Iowa:

[SECTION 1.] **Abatement by owner.** That section two thousand four hundred and ten (2410) of the code, be, and the same is hereby amended by inserting in the twelfth line after the word "abated" the following words, "as to said building only".

Approved April 11, 1902.

CHAPTER 95.

THE LISTING OF PLACES WHERE INTOXICATING LIQUORS ARE SOLD AND THE ASSESSMENT OF THE MULCT TAX.

H. F. 386.

AN ACT to amend sections twenty four hundred thirty-three (2433) and twenty-four hundred thirty-five (2435) of the code, relating to the listing of places where intoxicating liquors are kept for sale or sold, and the assessment of the mulct tax against the property and its owner or owners and the occupant or tenant of such property.

Be it enacted by the General Assembly of the State of Iowa:

SECTION 1. Return by assessor—notice given. That section twenty-four hundred and thirty-three (2433) of the code be amended by inserting between the word "agent" and the word "any" in the tenth line of said section the following:

"At least five (5) days before the assessor makes the return above contemplated to the county auditor he shall give to the person found in possession of each place which he intends to list, or is required to list, and to the tenant occupant and owner of such place a notice in writing that he intends to return such list to the county auditor charging the property itself and the owner of the property therein described and the person who owns or conducts the business with the mulct tax. But if any one of the persons to whom the assessor is herein required to give notice does not reside within the assessor's assessment district it shall be sufficient for the assessor to mail, at least five days before he makes such return to the auditor, a copy of such notice to such person at his last known postoffice address; and if there is anyone whose postoffice address cannot be ascertained by the assessor it shall be sufficient as to such person for the assessor to post a copy of such notice in some conspicuous place on the front of the property about to be listed as liable to the tax. Service of notice on any agent having general charge of the property or on any agent renting or collecting rent on the property so used or having authority to rent or collect rent on such property, or on any member of the owner's family over fourteen (14) years of age shall be equivalent to notice to the owner of such property. The assessor shall give notice in each case in such one of the ways above provided as the circumstances of the case require, and he shall show in his return to the auditor that he has given notice and the manner of service. The return signed by the assessor shall in all cases be admissible in evidence without further proof, and such return shall have the same force and effect as the oath of the assessor. The burden of proof shall in all cases be upon the party claiming that notice was not given. The county auditor shall furnish to the several assessors of his county printed blanks upon which to give the notice contemplated in this amendment."

SEC. 2. Statement of citizens—notice given. That section twenty-four hundred and thirty-five (2435) of the code be amended by adding thereto the following:

"At least five (5) days before listing the property or names with the county auditor as contemplated in code section twenty-four hundred thirty-five (2435) such citizens shall give notice in writing of their intention so to do to the same parties and in the same manner as required of the assessor in section

one (1) of this amendment, and proof of the service of notice shall be made by the affidavit of one or more of the citizens making the return which affidavit shall be returned to and filed with the auditor with the list of names and property sought to be charged; and the return and affidavit of the citizens so filed with the county auditor shall be admissible in evidence in the same way and with the same force and effect as the return of the assessor."

SEC. 3. In effect. This act, being deemed of immediate importance, shall take effect and be in force from and after its publication in the Iowa State Register and the Des Moines Leader, newspapers published in Des Moines, Iowa.

Approved April 7, 1902.

I hereby certify that the foregoing Act was published in the Iowa State Register and the Des Moines Leader, April 8, 1902.

W. B. MARTIN,
Secretary of State.

CHAPTER 96.

RELATING TO SURETY ON BONDS OF PARTIES KEEPING INTOXICATING LIQUORS FOR SALE.

H. F. 381.

AN ACT to amend subdivision three (3), of section twenty-four hundred forty-eight (2448) of the code, relating to surety on bonds.

Be it enacted by the General Assembly of the State of Iowa:

SECTION 1. Surety companies. That subdivision three (3), of section twenty-four hundred forty-eight (2448) of the code, be and the same is hereby amended by adding after the word "bond", at the end of the eighth (8th) line of said subdivision three (3), the following words:

"Provided that any surety company, authorized to do business in this state, under the laws thereof, may become sole surety on any and all bonds required under this section."

Approved April 9, 1902.

CHAPTER 97.

COMMISSIONER OF LABOR STATISTICS.

S. F. 211.

AN ACT relating to the duties of the commissioner of labor statistics, and amending section [s] twenty-four hundred and seventy (2470), twenty-four hundred and seventy-one (2471) and twenty-four hundred and seventy-two (2472) of the code.

Be it enacted by the General Assembly of the State of Iowa:

SECTION 1. Duties—report. That section twenty-four hundred and seventy (2470) of the code be and the same is hereby amended by inserting after the words "laboring classes" in the fifth line thereof, the words "the means of escape from, and the protection of life and health in factories, the employment of children, the number of hours of labor exacted from them and from women".

SEC. 2. Witness fees—how paid. That section twenty-four hundred and seventy-one (2471) of the code be and the same is hereby amended by striking out in the seventh line thereof the words "contingent fund of the bureau in advance" and insert in lieu thereof the words "general funds of the state on voucher by the commissioner".